should never be left to the discretion of the local officers. In spite of the rules which enjoin on the Revenue Officers to expedite the registries of puduvals, inordinate delay is quite common. This is because the Revenue officers are saddled with too many duties. Early action should be taken to separate the executive and judicial functions now vested in the Tahsildars and Peishkars. The problem of expenditure need not stand in the way as it has now been proved that in the Cochin State such a reform is possible without any substantial increase in expenditure.

HEAD II—SALT.

The import of foreign salt is a chief feature of the salt business. This import should be stopped as early as possible. The whole quantity of salt required for consumption in the State should be manufactured here. It is generally admitted that the imported salt is not good. In the years 1090, 1091, 1092, 1093 and 1094, salt valued at 7 lakhs, 4¼ lakhs, 4 lakhs, 4½ lakhs, 6¼ lakhs of rupees respectively were imported into the State. No doubt, these imports secure duties to the State, but salt is an article on which Government should not try to make money. No man, rich or poor, can afford to get on without salt for consumption and it should be the aim of the Government to supply salt to the people at as small a cost as possible. In the words of Professor Fawcett, this prime necessary of life should be "as free as the air we breathe and the water we drink". The consumption of salt during the last 5 years was ranging between 9 and 10 lakhs of maunds. The Salt Revenue is nearly 16 lakhs and the expenditure appears to be only 1 lakh and 14 thousand and odd rupees. If the gain that Government make in this direction is reduced, the salt will become cheaper and the consumption will be larger. The consumption per head of the population during the last five years varied between 23 lbs. and 26 lbs. When it is remembered that the population has been steadily increasing during this period, the conclusion is irresistible that the average consumption of salt has not been keeping pace with the growth in population. In the year 1904, in discussing the Budget in the Imperial Council, Mr. Gokhale said "We have an extensive sea-board and salt mines too and can manufacture every pound of salt we need. And yet, under the existing fiscal system, about a third of our supply comes from foreign countries". The above observation applies to Travancore also with this difference that nearly one half of the salt we want is imported from British India.

HEAD III—EXCISE.

The revenue under this head is abnormal. The Government have budgetted for an increase of Rs. 2 lakhs over current year's demand regarding this item. Out of the Rs. 23,54,500 mentioned as Receipts from Abkari and Opium, Rs. 21,00,000 represent the duty and license fee on country liquor and arrack. When it is remembered that the bulk of this amount should come from the poor ryots, the magnitude of the evil that is sought to be perpetrated will be evident. In the Administration Reports for the past five years, it is stated that Government have endeavoured to reduce the number of shops. If this reduction were followed by a reduction in this revenue to a corresponding extent, this could be characterised as a genuine effort towards stopping the evil of drink. But the following figures are instructive. In 1091 there were only 737 arrack shops. The quantities consumed in those shops were 97,040 gallons. In 1092, the number of arrack shops was 719, but the quantity consumed was 1,05,792 gallons. Similarly in 1094 when the number of arrack shops was 677, (the lowest number for the last quinquennium) the quantity consumed was 1,30,238 gallons. These facts will prove that the reduction in the number of shops does not necessarily imply reduction in the alcoholic consumption. The usual argument, of course, is that the large demand of revenue is intended to check the free use of liquor, but this heightened price will not explain such a vast expansion in this revenue. "The growth of Excise Revenue," says Mr. Gokhale, "to the extent to which it is secured by increased consumption only shows that the operations of the Abkari Department, with its tender solicitude for the interest of the legitimate consumer,—a person not recognised by the State in India in Pre-British times—are leading to increased drunkenness in the land. This, of course, means increased misery and is thus the very reverse of an indication of increasing prosperity. Liquor is not like ordinary articles of consumption which a man buys more or less as his means are larger or smaller. When a man takes to drink, he will go without food, and will sacrifice wife and children, if necessary, but will insist on satisfying his craving for the spirituous poison." These words apply with equal force to the conditions of Travancore. The expenditure of the State is calculated on the basis of receipts like these. Any fall in the Excise Revenues will surely upset the calculations of the Government and there will be necessity to draw upon reserves—a contingency that as a rule has to be avoided. A Budget built upon such insecure and unholy foundations is neither clever nor fair to the country. A genuine attempt should be made as early as possible to cut short the expenditure of the State so that this unwholesome traffic in liquor may be discontinued.

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